

2001 DRAFTING REQUEST**Senate Amendment (SA-SB55)**

Received: 06/07/2001

Received By: jkreye

Wanted: As time permits

Identical to LRB:

For: Legislative Fiscal Bureau

By/Representing: Larson

This file may be shown to any legislator: NO

Drafter: jkreye

May Contact:

Addl. Drafters:

Subject: Tax - cigarettes and t.p.

Extra Copies:

Submit via email: NO

Requester's email:

Pre Topic:

LFB:.....Larson -

Topic:

Motion #1643: Increase tobacco products tax to 30%

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye 06/07/2001	jdyer 06/08/2001	rschluer 06/08/2001	_____	lrb_docadmin 06/08/2001		

FE Sent For:

<END>

2001 DRAFTING REQUEST**Senate Amendment (SA-SB55)**Received: **06/07/2001**Received By: **jkreye**Wanted: **As time permits**

Identical to LRB:

For: **Legislative Fiscal Bureau**By/Representing: **Larson**This file may be shown to any legislator: **NO**Drafter: **jkreye**

May Contact:

Addl. Drafters:

Subject: **Tax - cigarettes and t.p.**

Extra Copies:

Submit via email: **NO**

Requester's email:

Pre Topic:

LFB:.....Larson -

Topic:Motion [#]1643: increase tobacco products tax to 30%

Instructions:

See Attached

Drafting History:

<u>Vers.</u>	<u>Drafted</u>	<u>Reviewed</u>	<u>Typed</u>	<u>Proofed</u>	<u>Submitted</u>	<u>Jacketed</u>	<u>Required</u>
/1	jkreye	1/8 JLD	6-8-1	6-8-1 Self			

FE Sent For:

<END>



State of Wisconsin
2001 - 2002 LEGISLATURE

LRBb0694/1

LPS - Fix request
sheet

JK:.....
JLd

LFB:.....Larson - Motion 1643: increase tobacco products tax to 30%

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144

in 6-7-01 920pm
JDOAN

At the locations indicated, amend the bill as follows:

1. Page 1330, line 23: after that line insert:

“SECTION 2848m. 139.76 (1) of the statutes is amended to read:

139.76 (1) An excise tax is imposed upon the sale, offering or exposing for sale, possession with intent to sell or removal for consumption or sale or other disposition for any purpose of tobacco products by any person engaged as a distributor of them at the rate of 20% 30% of the manufacturer's established list price to distributors without diminution by volume or other discounts on domestic products. On products imported from another country the rate of tax is 20% 30% of the amount obtained by adding the manufacturer's list price to the federal tax, duties and transportation costs to the United States. The tax attaches at the time the tobacco products are received by the distributor in this state. The tax shall be passed on to the ultimate

1 consumer of the tobacco products. All tobacco products received in this state for sale
2 or distribution within this state, except tobacco products actually sold as provided
3 in sub. (2), shall be subject to such tax.

History: 1981 c. 20, 1983 a. 27; 1989 a. 36; 1999 a. 9.

4 **SECTION 2848n.** 139.78 (1) of the statutes is amended to read:

5 139.78 (1) A tax is imposed upon the use or storage by consumers of tobacco
6 products in this state at the rate of ~~20%~~ 30% of the cost of the tobacco products. The
7 tax does not apply if the tax imposed by s. 139.76 (1) on the tobacco products has been
8 paid or if the tobacco products are exempt from the tobacco products tax under s.
9 139.76 (2).".

History: 1981 c. 20; 1985 a. 332; 1987 a. 312 s. 17; 1991 a. 39; 1997 a. 27.

10 **2.** Page 1824, line 23: after that line insert:

11 ~~"(5th)~~ ^(C) TOBACCO PRODUCTS TAX RATE. The treatment of sections 139.76 (1) and
12 139.78 (1) of the statutes takes effect on October 1, 2001.".

13 (END)

LFB:.....Larson – Motion #1643: Increase tobacco products tax to 30%

FOR 2001-03 BUDGET — NOT READY FOR INTRODUCTION

LFB AMENDMENT

TO 2001 SENATE BILL 55 AND 2001 ASSEMBLY BILL 144

1 At the locations indicated, amend the bill as follows:

2 **1.** Page 1330, line 23: after that line insert:

3 “**SECTION 2848m.** 139.76 (1) of the statutes is amended to read:

4 139.76 (1) An excise tax is imposed upon the sale, offering or exposing for sale,
5 possession with intent to sell or removal for consumption or sale or other disposition
6 for any purpose of tobacco products by any person engaged as a distributor of them
7 at the rate of ~~20%~~ 30% of the manufacturer's established list price to distributors
8 without diminution by volume or other discounts on domestic products. On products
9 imported from another country the rate of tax is ~~20%~~ 30% of the amount obtained by
10 adding the manufacturer's list price to the federal tax, duties and transportation
11 costs to the United States. The tax attaches at the time the tobacco products are
12 received by the distributor in this state. The tax shall be passed on to the ultimate

1 consumer of the tobacco products. All tobacco products received in this state for sale
2 or distribution within this state, except tobacco products actually sold as provided
3 in sub. (2), shall be subject to such tax.

4 **SECTION 2848n.** 139.78 (1) of the statutes is amended to read:

5 139.78 (1) A tax is imposed upon the use or storage by consumers of tobacco
6 products in this state at the rate of ~~20%~~ 30% of the cost of the tobacco products. The
7 tax does not apply if the tax imposed by s. 139.76 (1) on the tobacco products has been
8 paid or if the tobacco products are exempt from the tobacco products tax under s.
9 139.76 (2).".

10 **2.** Page 1824, line 22: after that line insert:

11 "(5c) TOBACCO PRODUCTS TAX RATE. The treatment of sections 139.76 (1) and
12 139.78 (1) of the statutes takes effect on October 1, 2001.".

13 (END)